

CERTIFICATE

2018

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of

Fire District # 2

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted

as the maximum expenditures for the various funds for the year 2018; and

(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

		Page No.	2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
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Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	0	6	90,500	85,969	
Debt Service	10-113				
Ambulance		7	117,150	60,405	
		7			
Non-Budgeted Funds		8			
Totals		XXXXXXXXXXXX	207,650	146,374	
Budget Summary		9	Resolution required? Vote publication required?		Yes
Neighborhood Revitalization Rebate					

Assisted by:

Address:

Email:

Final Assessed Valuation:	County Clerk's Use Only
McPherson County	
Saline County	
Ellsworth County	
0	
0	
Total Assessed Valuation	0
	November 1, 2017 Valuation

Attest: 8-16, 2017

Hollie O'Malley
County Clerk

Craig Hanson
Amelia Haller
Ronald W. King
Max Ruffington
Scott Johnson
X
X
Governing Body



Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ 135,542
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 135,542

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+	166,111	
5. Increase in personal property for 2017:			
5a. Personal property 2017	+	446,627	
5b. Personal property 2016	-	520,122	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:		4,942	
7. Total valuation adjustment (sum of 4, 5c, 6)		171,053	
8. Total estimated valuation July, 1, 2017		24,670,257	
9. Total valuation less valuation adjustment (8 minus 7)		24,499,204	
10. Factor for increase (7 divided by 9)		0.00698	
11. Amount of increase (10 times 3)	+	\$ 946	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	136,488	
13. Debt service levy in this 2018 budget		0	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		136,488	
15. Consumer Price Index for all urban consumers for calendar year 2016		0.014	
16. Consumer Price Index adjustment (3 times 15)	\$	1,898	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	138,386	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2017 Budgeted Funds	Tax Levy Amount in 2017 Budget	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	70,271	5,326	144	156	118	199
Debt Service	0	0	0	0	0	0
Ambulance	65,271	4,948	133	144	109	184
	0	0	0	0	0	0
Total	135,542	10,274	277	300	227	383

County Treas Motor Vehicle Estimate

10,274

County Treas Recreational Vehicle Estimate

277

County Treas 16/20M Vehicle Estimate

300

County Treas Commercial Vehicle Tax Estimate

227

County Treas Watercraft Tax Estimate

383

MVT Factor 0.07580

RVT Factor 0.00204

16/20M Factor 0.00221

Comm Veh Factor 0.00167

Watercraft Factor 0.00283

2018

Fire District # 2
McPherson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Fire	Fire Capital Reserve	-	35,000	35,000	
Ambulance	Ambulance Cap. Res.	27,200	40,000	40,000	
Totals		27,200	75,000	75,000	
Adjustments*					
Adjusted Totals		27,200	75,000	75,000	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	19,824	15,467	84
Receipts:			
Ad Valorem Tax	61,589	68,866	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	540	125	120
Motor Vehicle Tax	4,784	4,624	5,326
Recreational Vehicle Tax	256	109	144
16/20M Vehicle Tax	219	188	156
Commercial Vehicle Tax	110	94	118
Watercraft Tax		31	199
LAVTR			0
Grants	8,184	1,000	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	112	80	70
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	75,794	75,117	6,133
Resources Available:	95,618	90,584	6,217
Expenditures:			
Personnel	7,235	16,000	16,000
Contractual	3,679	4,500	4,500
Commodities	7,148	6,000	6,000
Capital Outlay	50,979	18,000	18,000
Insurance	11,110	11,000	11,000
Trsf to Capital Reserve	0	35,000	35,000
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	80,151	90,500	90,500
Unencumbered Cash Balance Dec 31	15,467	84	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	84,184	90,500	90,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		90,500
	Tax Required		84,283
Delinquent Comp Rate:	2.0%		1,686
Amount of 2017 Ad Valorem Tax			85,969

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	20,731	31,990	17,991
Receipts:			
Ad Valorem Tax	51,597	63,966	xxxxxxxxxxxxxxxxxx
Delinquent Tax	252	75	70
Motor Vehicle Tax	3,083	2,943	4,948
Recreational Vehicle Tax	94	69	133
16/20M Vehicle Tax	22	19	144
Commercial Vehicle Tax	97	60	109
Watercraft Tax		19	184
County Appropriation	19,347	19,350	19,350
Rums	25,176	15,000	15,000
Grants	3,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	102,668	101,501	39,938
Resources Available:	123,399	133,491	57,929
Expenditures:			
Personnel	41,063	48,000	48,000
Contractual	9,631	8,500	8,500
Commodities	10,043	10,000	10,000
Capital Outlay	0	5,000	5,000
Insurance	3,472	4,000	4,000
Trsf to Ambulance Reserve	27,200	40,000	40,000
Cash Forward (2018 column)			1,650
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	91,409	115,500	117,150
Unencumbered Cash Balance Dec 31	31,990	17,991	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	91,500	115,500	117,150
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			117,150
Tax Required			59,221
Delinquent Comp Rate: 2.0%			1,184
Amount of -1 Ad Valorem Tax			60,405

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.0%			0
Amount of -1 Ad Valorem Tax			0

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2018

The governing body of
Fire District # 2
McPherson County

will meet on August 17, 2017 at 9:00 A.M. at 5th Floor Commission Room, 120 West for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Administration Office, County Courthouse, McPherson, KS and will be available at this hearing.

SUPPORTING COUNTIES

McPherson County (home county) Saline County, Ellsworth County

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	80,151	3.135	90,500	3.076	90,500	85,969	3.485
Debt Service							
Ambulance	91,409	1.995	115,500	2.857	117,150	60,405	2.448
Non-Budgeted Funds	32,176						
Totals	203,736	5.130	206,000	5.933	207,650	146,374	5.933
Less: Transfers	27,200		75,000		75,000		
Net Expenditures	176,536		131,000		132,650		
Total Tax Levied	112,853		135,542		xxxxxxxxxxxxxx		
Assessed Valuation:	22,000,447		22,849,221		24,670,257		

Outstanding Indebtedness.

	2015	2016	2017
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Craig Larson
Board Member

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2018

The governing body of
Fire District # 2
McPherson County

will meet on August 7, 2017 at 9:00 A.M. at 5th Floor Commission Room, 120 West for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Administration Office, County Courthouse, McPherson, KS and will be available at this hearing.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	80,151	3.135	90,500	3.076	90,500	85,969	3.485
Debt Service							
Ambulance	91,409	1.995	115,500	2.857	117,150	60,405	2.448
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Total Tax Levied	112.853		135.542		XXXXXXXXXXXX		
Assessed Valuation:	22,000,447		22,849,221		24,670,257		

Outstanding Indebtedness,

	2015	2016	2017
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Craig Larson
Board Member

RESOLUTION NO. 2017 - 01

A resolution expressing the property taxation policy of the Fire District # 2 governing body with respect to financing the annual budget for 2018

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Fire District # 2 exceeding the amount levied to finance the 2017 budget of the Fire District # 2, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

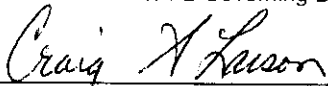
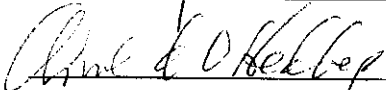


Whereas, Fire District # 2 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Fire District # 2 governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2017 by the Fire District # 2 governing body, McPherson County, Kansas.

Fire District # 2 Governing Body

RESOLUTION NO. 2017 - 01

A resolution expressing the property taxation policy of the Fire District # 2 governing body with respect to financing the annual budget for 2018

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Fire District # 2 exceeding the amount levied to finance the 2017 budget of the Fire District # 2, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Fire District # 2 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Fire District # 2 governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2017 by the Fire District # 2 governing body, McPherson County, Kansas.

Fire District # 2 Governing Body

Craig A. Larson
Cheryl D. Helberg
Ronald W. Helberg
Ray J. Juffington
Loren Johnson